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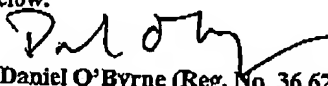
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NO. 976 P. 1

Agent's Docket N. 3900/MI/mfc

I hereby certify that this correspondence is being facsimile transmitted to the Patent and Trademark Office (Fax No. (001)(571) 273-8300) on the date shown below.

Milan,
April 2, 2009


Daniel O'Byrne (Reg. No. 36,625)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of:)
Applicant: Alessandro Gilli)
Ser. No.: 10/589,248) Group Art Unit: 2837
Filed: August 14, 2006) Examiner: LUKS, Jeremy Austin
For: Muffler for exhaust systems of)
vehicles)

Commissioner for Patents
Mail Stop A.F.
P.O. Box 1450
Alexandria, VA 22313-1450 USA

Sir,

AMENDMENT UNDER 37 CFR 1.111

In response to the Final Office action dated February 2, 2009, applicant submits the following Amendment for entry in the above-identified application.

Application/Control Number: 10/589,248
Art Unit: 2837
April 2, 2009
Page 2

Please amend the above-identified application as follows:

Amendments to the Claims are reflected in the listing of the claims which begins on page 3 of this paper.

Remarks/Arguments begin on page 5 of this paper.